

**TOWN OF WHITESTOWN, INDIANA  
RESOLUTION NO. 2015-21**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF WHITESTOWN, INDIANA  
COMMENDING THE INDIANA GENERAL ASSEMBLY FOR PROTECTING PROPERTY OWNERS  
AGAINST CERTAIN DARK BOX COMPARISONS IN PROPERTY ASSESSMENTS**

**WHEREAS**, Indiana operates and serves the residents and businesses of the State based in part on a uniform system of property taxes; and

**WHEREAS**, to ensure fairness in Indiana's property tax system, it is important that properties are assessed based on their proportional true value in comparison to other properties; and

**WHEREAS**, the use of a "dark box" theory of appraisals, in which thriving limited market or special purpose stores are compared to closed stores, threatened state and local operations, and would have unfairly imposed a greater tax burden on other property owners throughout the State; and

**WHEREAS**, the 119<sup>th</sup> Indiana General Assembly has now adopted legislation, designated as Senate Enrolled Act 436, that prohibits comparable real property sales in assessments for commercial non-income producing real property if the comparable property has been vacant for one to five years, has significant restrictions on its use, was sold and is no longer used for its original purpose, or was not sold in an arm's lengths transaction; and

**WHEREAS**, the General Assembly's efforts will help protect property owners throughout the State as well as State and local operations.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Whitestown, Indiana, that the Town Council, on behalf of Whitestown property owners, residents, and businesses, hereby commends the 119<sup>th</sup> Indiana General Assembly for its action in restricting certain uses of the dark box theory in assessment appraisals through the enactment of Senate Enrolled Act 436.

PASSED AND ADOPTED BY THE WHITESTOWN, INDIANA TOWN COUNCIL THIS 12<sup>th</sup> DAY OF MAY, 2015.

THE TOWN COUNCIL OF THE  
TOWN OF WHITESTOWN, INDIANA

YAY/NAY

\_\_\_\_\_  
Eric Miller, President

\_\_\_\_\_  
Julie Whitman, Vice President

\_\_\_\_\_  
Dawn Semmler, Member

\_\_\_\_\_  
Susan Austin, Member

\_\_\_\_\_  
Kevin Russell, Member

**ATTEST:**

\_\_\_\_\_  
Amanda Andrews, Clerk-Treasurer  
Town of Whitestown, Indiana